

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 79606 of 2018

(Arising out of Order-in-Appeal No. 86/CE/RKL-GST/2018 dated 31.07.2018 passed by Commissioner (Appeals), GST, Central Excise & Customs, Bhubaneswar.)

M/s Mansarovar Industries,

B-24, Industrial Estate, Rourkela,
Dist.-Sundergarh-769004.

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Rourkela,

K. K.- 42, Civil, Township, Rourkela (Odisha).

...Respondent

**..
APPEARANCE :**

None, for the Appellant

Shri P. K. Ghosh, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)

FINAL ORDER No...75429/2024

DATE OF HEARING : 08.03.2024

DATE OF DECISION : 08.03.2024

Per R. Muralidhar :

No one appeared on behalf of the Appellant, in the interest of justice, the appeal was taken up for disposal with the help of Learned Authorized Representative of Revenue.

2. He submits that the Commissioner (Appeals) has dismissed the appeal on the ground that it was filed with a delay of 11 days.

3. I find that the Commissioner has power to condone the delay of upto 30 days. In the interest of justice, I hold that the appellant should be granted the condonation. After condoning the delay, I remand the matter to the Commissioner (Appeals) to take up the Appeal on merits. He should complete the appeal proceedings

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within three months from the date of receipt of this order, by following the principles of natural justice.

4. The appeal is disposed of.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Tushar Kr.